2004 D-30ES

2004

**D-30ES** 

Declaration of Estimated Franchise Tax for Unincorporated Businesses

Secure - Accurate - Convenient ...

File Electronically Today! www.cfo.dc.gov/etsc



### Who must file?

An unincorporated business must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1,000 for the taxable year.

### When do you file the declaration vouchers?

Calendar year taxpayers, file your declaration vouchers on or before the following dates:

- Voucher 1 April 15
- Voucher 2 June 15
- Voucher 3 September 15
- Voucher 4 December 15

Fiscal year taxpayers, file your declaration vouchers on or before the following dates:

- Voucher 1 the fifteenth day of the fourth month of your taxable year
- Voucher 2 the fifteenth day of the sixth month of your taxable year
- Voucher 3 the fifteenth day of the ninth month of your taxable year
- Voucher 4 the fifteenth day of the twelfth month of your taxable year

If any due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due on the next business day.

### Where do you make payments?

You may choose to pay your estimated tax and file your voucher electronically. You can do this free of charge through the DC Government web site. To register to do this, go to www.cfo.dc.gov, select Taxpayer Service Center, select

Business Tax Service Center, and then select Registration for New Users. Complete the application and return it to us. After you receive your password, you can file and pay online.

If you choose to file by paper, mail the voucher and payment to:

Office of Tax and Revenue

Unincorporated Estimated Tax PO Box 96020, Washington, DC 20090-6020

Make your check or money order payable to the *DC Treasurer*. Please write "D-30ES", the voucher number, your Federal Employer Identification Number (FEIN) or SSN and the tax year on your payment.

### What if your estimated tax changes?

If initially you are not required to file a declaration but later in the taxable year your estimated franchise tax liability increases to an amount greater than \$1,000, begin filing with the first available voucher due. See "When do you file the declaration vouchers?" on page 3 for the due dates. If your estimated tax liability substantially changes, adjust the next vouchers accordingly.

### Could you be charged a penalty or fee?

If you underestimate your taxes:

You will be charged an underpayment rate of 10 percent per year compounded daily if your withholdings, credits and estimated tax payments do not equal:

 at least 90% of the amount of tax you will owe on your 2004 DC return, or • 100% of the amount of tax you owed on your 2003 DC return.

If you falsely state your estimated taxes:

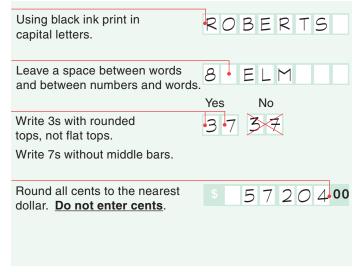
You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

### What is the charge for each dishonored check?

We charge \$65 for each dishonored check you send to us.

### Where do you call if you have questions?

Call the Office of Tax and Revenue at 202 727-4829.

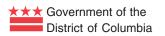


### **Record of payments**

Use this worksheet to record your payments and plan how much of any overpayment credit you will apply to each installment.

Total estimated tax for 2004	
Credits from any 2003 D-30 overpayment	

Voucher number	Installment amount		Portion of 2003 overpayment applied	=	Payment amount	Date paid	Payment Information
1		-		=			
2		_		=			
3		-		=			
4		_		=			



### CHANGE OF ADDRESS/PERSON TO CONTACT

Please Fill-in One: Unincorporated Business Corporation

If you have moved, please complete this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

FEIN	SSN	BUSINESS NAME
PREVIOUS MAILING ADDRESS		NEW MAILING ADDRESS
PREVIOUS BUSINESS ADDRESS		NEW BUSINESS ADDRESS
PERSON TO CONTACT AND PHONE NUMBER		DATE MOVED

For all other changes, call Customer Service Administration (202) 727-4829.



### **2004** D-30ES Unincorporated Business Declaration of Estimated Franchise Tax



Quarterly payment (dollars only)		oney order payable to DC Ir.			0 4 0 3 FICIAL USE ONLY	0 0	2 1 0
Federal Employer I.D. Nu	mber	SSN (If self employed)		Tax Period Enc	ling (MM/DD/YYYY)		
Business Name							
Mailing Address Line 1	Fill in	if this is your first return	or if your	address changed fr	om your last retu	rn	
Mailing Address Line 2							
City			State	Zip code			

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Voucher number:

Due date:

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OFFICE OF TAX AND REVENUE UNINCORPORATED BUSINESS 20090-6020 **ESTIMATED FRANCHISE TAX** WASHINGTON DC PO BOX 96020

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